



Dave Yost • Auditor of State

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

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Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Criminal Justice Coordinating Council
Lucas County
One Government Center, Suite 1720
Toledo, Ohio 43604

To the Council:

We have audited the accompanying financial statements of the business type activities and remaining fund information of the Criminal Justice Coordinating Council, Lucas County, Ohio (the Council), as of and for the year ended December 31, 2011, as listed in the table of contents. These financial statements are the responsibility of the Council's management. Our responsibility is to express opinions on these financial statements based on our audit. The prior year comparative information has been derived from the 2010 audited financial statements and, in the report dated April 6, 2011, included an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business type activities and remaining fund information of the Criminal Justice Coordinating Council, Lucas County, Ohio, as of December 31, 2011, and, where applicable, the changes in financial position and cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2012, on our consideration of the Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the Council's basic financial statements taken as a whole. The Schedule of Federal Awards Expenditures provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the basic financial statements. The Schedule of Operating Revenues provides additional analysis and is also not a required part of the basic financial statements. These Schedules are management's responsibility, and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. These schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State

July 26, 2012

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011
UNAUDITED**

The following Management's Discussion and Analysis (MD&A) section of the Criminal Justice Coordinating Council's (the Council) financial report represents a discussion and analysis of the Council's financial performance during the fiscal year ended December 31, 2011. Please read it in conjunction with the Council's financial statements, which follow this section.

Financial Highlights

Key financial highlights for 2011 are as follows:

- In total, Net Assets decreased \$32,965 or (-3.4%) from 2010. Ending Net Assets amounted to \$943,495 at December 31, 2011.
- Total Assets increased \$40,844 or (1.9%), including capital asset additions of \$57,652 during 2011.
- Total Liabilities increased by \$73,809 or (6.2%) from 2010. This includes a \$210,851 increase or (36.8%) in deferred revenue that includes grant revenue, SAFETI, LETPP, Ohio Court Network (OCN), UASI, CourTools and Kiosk projects.
- The Council had \$4,239,428 in operating expenses and \$4,328,519 in operating revenues. Non-operating revenues and expenses totaled \$1,807.
- Grants administered by the Council decreased \$25,208 or (-2.5%) from 2010.

Using This Annual Financial Report

This annual report consists of a series of financial statements and notes to those statements. These statements are prepared and organized so the reader can understand the Council as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at our specific financial conditions.

The Statements of Net Assets, similar to a traditional balance sheet, presents information regarding assets and liabilities. The net assets of the Council as of December 31, 2011 represent the difference between the total assets and total liabilities.

The Statements of Revenues, Expenses, and Changes in Net Assets, similar to a traditional Profit and Loss (P&L) Statement, reports the operating and non-operating revenues and expenses which, upon combining, determine the total change in net assets for the current year.

The Statements of Cash Flows reports cash and cash equivalent activities for the fiscal year resulting from operating activities, capital and related financing, and investing activities. The net result of these activities added to the beginning of the year's cash and cash equivalents balance reconciles to the cash and cash equivalents balance at the end of the current fiscal year.

The Statements of Net Assets – Agency Fund is used to account for resources held for the benefit of parties outside the Council. This fund is not reflected in the Statements of Net Assets, the Statements of Revenues, Expenses and Changes in Net Assets or the Statements of Cash Flows as the resources of the fund are not available to support the Council's own programs.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011
UNAUDITED**

Reporting the Council as a Whole

Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets

While this document contains the fund used by the Council to provide its program, the view of the Council as a whole encompasses all financial transactions and asks the question, "How did we do financially during 2011?" The Statements of Net Assets and the Statements of Revenues, Expenses and Changes in Net Assets answers this question. These statements include *all assets* and *liabilities* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the Council's *net assets* and changes in those assets. This change in net assets is important because it tells the reader that, for the Council as a whole, the *financial position* of the Council has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the continued availability of grant funds at the federal, state and local levels.

In the Statements of Net Assets and the Statements of Revenues, Expenses and Changes in Net Assets, the Council's financial activity is presented as one activity, business-type.

- Business-type activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

Reporting the Council's Fund

Fund Financial Statements

The Council has only one fund, therefore, additional fund level statements are not presented.

The Council as a Whole

Business-type activities

Table 1 shows net assets for fiscal years 2011, 2010 and 2009 for comparison purposes.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011
UNAUDITED**

Table 1

	Business-Type Activities		
	2011	2010	2009
Assets			
Current	\$ 1,912,312	\$ 1,805,233	\$ 3,173,232
Capital Assets	297,762	363,997	251,880
Total Assets	\$ 2,210,074	\$ 2,169,230	\$ 3,425,112
Liabilities			
Current Liabilities	\$ 1,266,579	\$ 1,192,770	\$ 2,370,052
Net Assets			
Invested in Property and Equipment	\$ 297,762	\$ 363,996	\$ 251,880
Unrestricted Net Assets	645,733	612,464	803,180
Total Net Assets	\$ 943,495	\$ 976,460	\$ 1,055,060

Total assets increased 1.9% in fiscal year 2011.

Current liabilities increased 6.2% in fiscal year 2011, due mainly to an increase in deferred revenue related to grants.

What are the Council's Revenue Sources? The Council receives much of its revenue from contract services to the City of Toledo and Lucas County and operating grants. Sources of these grants are federal, state and local. The Council has multiple functions, with the major function being improving the justice system in the Toledo/Lucas County area, and all revenue is used to support this function.

Table 2 shows the change in net assets for fiscal years 2011, 2010 and 2009 for comparison purposes.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011
UNAUDITED**

Table 2

	Business-Type Activities		
	2011	2010	2009
<u>OPERATING REVENUE:</u>			
Contract Services	\$ 3,208,768	\$ 3,479,879	\$ 3,906,104
Grants	141,030	115,460	56,972
Charges for Services	169,223	167,513	164,407
Computer Equipment and Software	111,634	191,729	245,613
Other	697,864	229,203	45,444
TOTAL OPERATING REVENUES	4,328,519	4,183,784	4,418,540
<u>OPERATING EXPENSES:</u>			
Personnel	2,473,640	2,602,891	2,469,165
Computer Services	1,333,866	956,965	1,118,260
Consultants	83,531	159,997	337,703
Support Costs	230,754	273,005	253,119
Other	105,489	112,467	111,556
Supplies	12,148	12,000	13,768
Depreciation	123,863	147,766	148,777
TOTAL OPERATING EXPENSES	4,363,291	4,265,091	4,452,348
Operating Loss	(34,772)	(81,307)	(33,808)
<u>NON-OPERATING REVENUES AND EXPENSES:</u>			
Grant Revenues	991,372	1,016,580	3,004,939
Less: Grant Allocations to Subrecipients	(991,372)	(1,016,580)	(3,004,938)
Interest Income	1,807	2,707	3,523
TOTAL NON-OPERATING REVENUES AND EXPENSES	1,807	2,707	3,524
Changes in Net Assets	(32,965)	(78,600)	(30,284)
Net Assets Beginning of Year	976,460	1,055,060	1,085,344
Net Assets End of Year	\$ 943,495	\$ 976,460	\$ 1,055,060

In fiscal year 2011, operating revenues increased 3.5% due primarily from LESHSP grant revenue while expenditures increased 3.0% from fiscal year 2010.

Enterprise Fund Budgeting Highlights

The Council is not required to establish a budget per Ohio Revised Code.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2011
UNAUDITED**

Capital Assets and Debt Administration

At the end of fiscal year 2011, the Council had \$297,762 (net) invested in property and equipment as compared to \$363,997 at December 31, 2010. The Council had no debt during 2011.

Contacting the Criminal Justice Coordinating Council's Financial Management

This financial report is designed to provide our citizens, taxpayers, patrons and creditors with a general overview of the Council's finances and to show the Council's accountability for the funds it receives or spends. If you have any questions about this report or need financial information, contact the Director of Administrative Services, Criminal Justice Coordinating Council, One Government Center, Suite 1720, Toledo, OH 43604 or call (419) 213-3800.

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**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY
STATEMENTS OF NET ASSETS
December 31, 2011 and 2010**

	2011	2010
ASSETS		
Current assets		
Cash and cash equivalents	\$ 1,169,786	\$ 1,153,426
Cash and cash equivalents - Restricted	443,184	197,915
Accounts receivable	82,418	164,559
Grants receivable	29,387	68,480
Prepaid expenses	187,537	220,853
Total current assets	1,912,312	1,805,233
Non-current assets		
Property and equipment	1,634,509	1,603,089
Accumulated depreciation	(1,336,747)	(1,239,092)
Net property and equipment	297,762	363,997
Total assets	\$ 2,210,074	\$ 2,169,230
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 57,657	\$ 107,941
Grants payable	40,650	71,531
Accrued payroll and related expenses	66,195	110,498
Accrued vacation and sick	317,818	329,392
Deferred revenue	784,259	573,408
Total current liabilities	1,266,579	1,192,770
Net assets		
Invested in property and equipment	297,762	363,996
Unrestricted net assets	645,733	612,464
Total net assets	\$ 943,495	\$ 976,460
Total Liabilities and Net Assets	\$ 2,210,074	\$ 2,169,230

The accompanying notes are an integral part of these financial statements.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY
STATEMENTS OF REVENUES, EXPENSES AND CHANGE IN NET ASSETS
For the Years Ended December 31, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
Operating revenues		
Contract services	\$ 3,208,768	\$ 3,479,879
Grants	141,030	115,460
Charges for services	169,223	167,513
Computer equipment and software	111,634	191,729
Other	697,864	229,203
	<hr/>	<hr/>
Total operating revenues	4,328,519	4,183,784
Operating expenses		
Personnel	2,473,640	2,602,891
Computer services	1,333,866	956,965
Consultants	83,531	159,997
Support costs	230,754	273,005
Other	105,489	112,467
Supplies	12,148	12,000
	<hr/>	<hr/>
Total operating expenses	4,239,428	4,117,325
Operating income before depreciation	89,091	66,459
Depreciation	<hr/>	<hr/>
	123,863	147,766
Operating loss	(34,772)	(81,307)
Non-operating revenue and expense		
Grant revenues	991,372	1,016,580
Less: Grant allocations to subrecipients and vendors	(991,372)	(1,016,580)
Interest income	1,807	2,707
	<hr/>	<hr/>
Total non-operating revenue, net	1,807	2,707
Change in net assets	(32,965)	(78,600)
Net assets at beginning of the year	<hr/>	<hr/>
	976,460	1,055,060
Net assets at end of the year	<hr/> <hr/>	<hr/> <hr/>
	\$ 943,495	\$ 976,460

The accompanying notes are an integral part of these financial statements.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY
STATEMENTS OF CASH FLOWS
For the Years Ended December 31, 2011 and 2010**

	2011	2010
Cash flows from operating activities		
Cash received for services	\$ 4,384,454	\$ 4,065,819
Cash paid to employees	(2,529,516)	(2,522,146)
Cash paid to others	(1,782,755)	(1,735,642)
Net cash provided by (used in) operating activities	72,183	(191,969)
Cash flows from non-capital financing activities		
Cash received from grants	1,267,522	919,752
Cash paid for grant allocations	(1,022,253)	(1,698,668)
Net cash provided by (used in) non-capital financing activities	245,269	(778,916)
Cash flows from capital and related financing activities		
Purchase of property and equipment	(57,628)	(259,874)
Cash flows from investing activities		
Interest received on cash and cash equivalents	1,805	2,707
Net increase (decrease) in cash	261,629	(1,228,059)
Cash at beginning of year	1,351,341	2,579,400
Cash at end of year	\$ 1,612,970	\$ 1,351,341
Reconciliation of operating loss to net cash provided by (used in) operating activities		
Operating loss	\$ (34,772)	\$ (81,307)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:		
Depreciation	123,863	147,766
Changes in operating assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	82,141	9,898
Prepaid expenses	33,316	26,247
Increase (decrease) in:		
Accounts payable	(50,284)	(247,455)
Accrued payroll and related expenses	(44,303)	35,807
Accrued vacation and sick	(11,574)	44,938
Deferred revenue	(26,206)	(127,863)
Net cash provided by (used in) operating activities	\$ 72,183	\$ (191,969)

The accompanying notes are an integral part of these financial statements.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY
STATEMENTS OF NET ASSETS - AGENCY FUND
December 31, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
ASSETS		
Restricted cash	\$ 19,965	\$ 9,649
Total assets	<u>\$ 19,965</u>	<u>\$ 9,649</u>
LIABILITIES AND NET ASSETS		
Liabilities - amounts held for others	\$ 19,965	\$ 9,649
Total liabilities	<u>\$ 19,965</u>	<u>\$ 9,649</u>

The accompanying notes are an integral part of these financial statements.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011**

Note 1—Reporting entity

Description of the entity

The Criminal Justice Coordinating Council (the Council) is an entity organized to promote cooperation and coordination between and among separate governmental units and agencies for improving the criminal justice system in the Toledo/Lucas County area through planning, analysis, technical assistance, training, and information management. The Council provides these services in three major areas. The first major area is the Northwest Ohio Regional Information System (NORIS) project which provides applications programming, computer training, computer hardware and network support services for an automated regional information system for local criminal justice agencies. Regional planning efforts is the second major area in which the Council provides services and includes planning, grants management, and coordinating efforts for local criminal justice agencies and units of government. The third major area is an administrative services component that is responsible for coordinating activities between project areas.

The Agency fund type is used to account for and maintain assets held in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. Activity of the Metro Drug Task Force and the Toledo Police Department (TPD) Vice Narcotics Unit accounts is included in this fund. Agency funds are custodial in nature and do not involve measurement of results of operations.

Note 2—Summary of significant accounting policies

The basic financial statements of the Council have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. The Council's significant accounting policies are described below:

Basis of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. All transactions are accounted for in a single enterprise fund.

Revenue from charges for services is reported as operating revenues. Expenses from employee wages and benefits, purchases of services, materials and supplies and other miscellaneous expenses are reported as operating expenses.

Non-operating revenues and expenses are all revenues and expenses not meeting the definition of operating revenues and expenses. Non-operating revenues and expenses include revenues and expenses from grant management, capital and related financing activities, and investing activities. Expenses relating to disbursements of grant allocations to subrecipients are reported as non-operating expenses.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

Note 2—Summary of significant accounting policies - continued

Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, the Council follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles, Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict or contradict GASB pronouncements. It is the Council's policy not to apply FASB pronouncements issued after November 30, 1989.

Cash and cash equivalents

For purposes of the statements of cash flows, the Council considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Accounts receivable

Accounts receivable are comprised of contracts, and other receivables primarily from governmental entities. Receivables are considered fully collectible at December 31, 2011 and 2010, and reflect market value. Accordingly, no allowance for doubtful accounts is deemed necessary. When amounts are deemed to be uncollectible, they are expensed in the year in which that determination is made.

Prepaid expenses

Prepaid expenses represent computer maintenance and other agreements paid in or prior to December 31, 2011 and 2010, and expire in subsequent years.

Property and equipment

Property and equipment are stated at cost (or estimated historical cost) and updated for the costs of additions and retirements during the year. The Council capitalizes assets with a cost over \$1,000. Depreciation of property and equipment is based upon the estimated useful lives, ranging from three to forty years, of the various assets and is computed using the straight-line method.

Compensated absences

The Council follows GASB No. 16, *Accounting for Compensated Absences*, which requires that a liability be accrued for sick leave and vacation if it is probable that the employee will be compensated through a cash payment. The liability is accrued using the vesting method. The Council employees accumulate sick leave at a rate of 15 days per year. Upon retirement, if the employee has completed twenty or more years of service with the Council, reimbursement for sick leave shall be at the employee's final rate of pay for no more than one-third (1/3) of their accrued but unused sick leave credit, not to exceed three hundred and twenty (320) hours. Payments at retirement for accumulated sick leave are calculated using the rate of compensation at the date of retirement.

The Council employees accumulate vacation leave at a rate between two and five weeks per year, depending on their length of service. The Council policy restricts employees from carrying forward more than three (3) years of vacation accrual per calendar year. Any unused leave is paid out upon termination or retirement.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

Note 2—Summary of significant accounting policies - continued

Economic dependency

The Council provides services to the City of Toledo and Lucas County. For the years ended December 31, 2011 and 2010, 39% and 40% of total operating revenues were received from City of Toledo and 11% and 13% of total operating revenues were received from Lucas County, respectively. At December 31, 2011 and 2010, accounts receivable from the City of Toledo and Lucas County totaled \$0.

Net assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets represent capital assets, reduced by accumulated depreciation.

Restricted Assets

Restricted Assets consist of monies and other resources which are restricted by specific agreements. At December 31, 2011 and 2010, restricted cash and cash equivalents for grant allocations represent restricted assets for payment of future grant funding requests by sub recipients.

Note 3—Accountability and Compliance

Change in Accounting Principles

For fiscal year 2011, the Council has implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions", and GASB Statement No. 59, "Financial Instruments Omnibus".

GASB Statement No. 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. GASB Statement No. 54 also clarifies the definitions of governmental fund types. The implementation of GASB Statement No. 54 did not have an effect on the financial statements of the Council.

GASB Statement No. 59 updates and improves guidance for financial reporting and disclosure requirements of certain financial instruments and external investment pools. The implementation of GASB Statement No. 59 did not have an effect on the financial statements of the Council.

Note 4—Cash and investments

The Council has designated Fifth Third Bank for the deposit of funds, and the Toledo Police Federal Credit Union for the deposit of the Council's Agency Funds. The Council's cash and cash equivalents are primarily subject to custodial credit risk, as further explained below.

Custodial credit risk is the risk that, in the event of bank failure, the Council's deposits may not be returned to it. Protection of the Council's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution, or by a single collateral pool established by the financial institution. In accordance with Chapter 135 of the Ohio Revised Code, any public depository receiving deposits pursuant to an award of Council funds shall be required to pledge as security for repayment of all public moneys.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

Note 4—Cash and investments - continued

At December 31, 2011, the carrying value of the Council's deposits is as follows:

	Carrying Amount	Bank Balance
Demand Deposits	\$ 1,612,970	\$ 1,699,991
	\$ 1,612,970	\$ 1,699,991

Of the bank balance, \$705,084 was covered by the Federal Depository Insurance Corporation \$19,964 was covered by National Credit Union Association (NCUA) and \$974,943 was uninsured and collateralized by securities held by the pledging institution's trust department, not in the Council's name.

At December 31, 2011, the Council had no investments.

Note 5—Property and equipment

A summary of the changes in property and equipment, by asset type, is as follows:

	Balance 1/1/2011	Additions	Disposals	Balance 12/31/2011
Property and equipment:				
Leasehold improvements	\$ 161,047	-	-	\$ 161,047
Furniture and fixtures	31,424	-	-	31,424
Computer equipment	1,383,701	\$ 57,652	\$ (26,232)	1,415,121
Office equipment	9,585	-	-	9,585
Vehicles	17,331	-	-	17,331
Total property and equipment	1,603,089	57,652	(26,232)	1,634,508
Accumulated Depreciation:				
Furniture and Fixtures	\$ (31,424)			(31,424)
Computer Equipment	(1,029,224)	\$ (120,079)	\$ 26,209	(1,123,094)
Office Equipment	(9,020)	(317)		(9,337)
Vehicles	(8,376)	(3,467)		(11,843)
Other	(161,048)		-	(161,048)
	(1,239,092)	(123,863)	26,209	(1,336,746)
Net property and equipment	\$ 363,997	\$ (66,211)	\$ (23)	\$ 297,762

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

Note 5—Property and equipment – continued

	Balance 1/1/2010	Additions	Disposals	Balance 12/31/2010
Property and equipment:				
Leasehold improvements	\$ 161,047	-	-	\$ 161,047
Furniture and fixtures	41,124	-	(9,700)	31,424
Computer equipment	1,130,194	\$ 261,007	(7,500)	1,383,701
Office equipment	13,085	-	(3,500)	9,585
Vehicles	17,331	-	-	17,331
Total property and equipment	<u>1,362,781</u>	<u>261,007</u>	<u>(20,700)</u>	<u>1,603,089</u>
Accumulated Depreciation:				
Furniture and Fixtures	(41,124)		9,700	(31,424)
Computer Equipment	(891,857)	(143,742)	6,375	(1,029,224)
Office Equipment	(11,962)	(558)	3,500	(9,020)
Vehicles	(4,910)	(3,466)		(8,376)
Other	(161,048)			(161,048)
	<u>(1,110,901)</u>	<u>(147,766)</u>	<u>19,575</u>	<u>(1,239,092)</u>
Net property and equipment	<u>\$ 251,880</u>	<u>\$ 113,241</u>	<u>\$ (1,125)</u>	<u>\$ 363,997</u>

Note 6—Lease commitments

Operating leases

In April, 2003, the Council entered into an operating lease for a new office facility under a subleasing agreement with the City of Toledo which expired April 2008. The current arrangement is a month to month lease with monthly rent payments of \$11,250. This amount includes operating expenses such as electricity and maintenance. Total rent expense under this building lease for the years ended December 31, 2011 and 2010 was \$135,000 per year.

The Council entered into a sixty month operating lease for a copier in September 2009. Total payments which include copier supplies and the lease expense amounted to \$3,691 and \$2,971, respectively, for the years ended December 31, 2011 and 2010.

The minimum future annual rental commitment under all the Council leases at December 31, 2011 is as follows:

<u>Year</u>	
2012	\$ 1,892
2013	1,892
2014	1,261
	<u>\$ 5,045</u>

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

Note 7—Pension and other post-employment benefits

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

The employees of the Council are covered by the Ohio Public Employees Retirement System (OPERS). OPERS provides retirement and disability benefits, annual cost of living adjustments and survivor death benefits to members and beneficiaries of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Chapter 145 of the Ohio Revised Code (ORC) provides the statutory authority to establish and amend benefits. The OPERS issues a stand-alone financial report that includes financial statements and required supplementary information for OPERS. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4262, calling (614) 222-5601 or 800-222-7377 or accessing the OPERS web site at <https://www.opers.org/investments/cafr.shtml>.

The ORC provides statutory authority for member and employer contributions. The member contribution rates were 10.0% for 2011, 2010, and 2009. During 2011, 2010, and 2009, the employer contribution rate was 14.00% of covered payroll. The Council's contributions to OPERS for the years ending December 31, 2011, 2010, and 2009 were \$278,075, \$267,510, and \$254,209, respectively, and were equal to the required contribution for those years. The accrued portion related to OPERS expense as of December 31, 2011, 2010, and 2009 is \$22,383, \$24,110, and \$20,193, respectively.

All benefits are established by legislature pursuant to ORC Chapter 145. Members are eligible for retirement benefits at age 60 with 5 years or 60 contributing months of service credit, at age 55 with 25 or more years of service credit, or at any age with 30 or more years of service credit. The annual benefit is based on final average salary, multiplied by a specific percentage based on service and type of plan. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit amounts. Upon reaching minimum retirement age, benefits are vested at the time of eligibility for monthly benefits.

Other post-employment benefits

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pensions plan; the Member Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple employer defined benefit pension plan.

OPERS provides retirement, disability, survivor and death benefits as well as post-retirement health care coverage, including a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plan must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS is considered an Other Post Employment Benefit (OPEB) as described in GASB Statement No. 45.

The ORC permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the ORC.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

Note 7—Pension and other post-employment benefits-continued

A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care benefits. The Ohio Revised Code provides statutory authority for employer contributions. OPERS' Post Employment Health Care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care was 4.0% for members in the Traditional Plan and 6.05% for members in the Combined Plan for calendar year 2011. The ORC provides the statutory authority to require public employers to fund post-retirement health care through their contributions to OPERS. Employer contributions made to fund post-employment benefits were approximately \$79,446 for calendar year 2011.

On September 9, 2004 the OPERS Board of Trustees adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures the OPEBS's health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

Under the HCPP, retirees for health care coverage will receive a graded monthly allocation based on their years of service at retirement. The Plan incorporates a cafeteria approach, offering a broad range of health care options that allow benefit recipients to use their monthly allocation to purchase health care coverage customized to meet their individual needs. If the monthly allocation exceeds the cost of the options selected, the excess is deposited into a Retiree Medical Account that can be used to fund future health care expenses.

Note 8—Ohio public employees deferred compensation program

The Council employees participate in a statewide deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred wages and any earned income are not subject to taxes until actually received by the employee.

Note 9—Risk management

The Council maintains comprehensive insurance coverage with private carriers for real property, building contents, and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. Property and equipment are 90% coinsured. A liability policy covers all employees, elected and appointed officials, board members, and volunteers. None of the Council's settlements have exceeded the insurance coverage for any of the past three fiscal years.

The Council provides health insurance to its employees in conjunction with Lucas County. Lucas County is self-insured for health and dental benefits. The Council is charged for its participant's share of the cost for its covered employees. The unpaid claim liability, if any, has not been determined.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011
(Continued)**

Note 10–Settlement

On October 17, 1997, the Council entered into a settlement agreement with a computer consultant it sued for breach of contract. Under the terms of the agreement, the Council received a settlement of \$800,000. The settlement is to be received in quarterly installments of \$7,500 plus the proceeds from an escrow account and any proceeds received from the settling defendant's bankruptcy trustee. Amounts related to the settlement are recorded as revenue when they are received. In 2011, the Council received two payments totaling \$13,000. In 2010, the Council received four payments totaling \$14,000, and in 2009, the Council received two payments of \$7,500, totaling \$15,000, which were paid to the County of Lucas and the City of Toledo to reimburse the County and the City for funds they paid to the Council for the consultant. The remaining balance due to the Council at December 31, 2011 is \$443,000. The amount of proceeds, if any that will be received when the bankruptcy is settled is undeterminable.

Note 11–Commitments and contingencies

Grants

The Council received financial assistance from federal agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the Council. However, in the opinion of the Council management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Council at December 31, 2011 and 2010.

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY
SCHEDULE OF OPERATING REVENUES
For the Years Ended December 31, 2010 and 2011**

	2011	2010
Operating revenues		
Contract services		
City of Toledo	\$ 1,669,287	\$ 1,669,287
Lucas County	491,270	548,906
CCNO	316,996	319,368
Other	731,215	942,318
Total contract services	3,208,768	3,479,879
Grants	141,030	115,460
Charges for services	169,223	167,513
Computer equipment and software	111,634	191,729
Other		
Agency equipment	682,316	212,399
Solitaire settlement	13,000	14,000
Miscellaneous	2,548	2,804
Total other	697,864	229,203
Total operating revenues	\$ 4,328,519	\$ 4,183,784

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**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011**

FEDERAL GRANTOR <i>Pass-through Grantor</i> Program Files	Federal CFDA Number	Pass-Through Grantor Number	Disburse- ments
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Department of Youth Services</i>			
Juvenile Justice Delinquency			
Juvenile Justice Delinquency Prevention Block (Title II)	16.540	09-JJ-1095	\$ 47,734
Juvenile Justice Delinquency Prevention Block (Title II) - Administration	16.540	09-JJ-ADM-0287	15,308
Juvenile Justice Delinquency Prevention Block (Title II) - Administration	16.540	10-JJ-ADM-0287	13,731
Total Juvenile Justice Delinquency			76,773
Juvenile Accountability			
Juvenile Accountability Block Grant	16.523	10-JB-1000	78,888
<i>Passed through Ohio Office of Criminal Justice Services</i>			
Violence Against Women Act			
ARRA Stop Violence Against Women Block Grant	16.588	09-AR-1088	6,820
Stop Violence Against Women Block Grant	16.588	09-WF-1088	37,197
Stop Violence Against Women Block Grant	16.588	10-WF-1088	171,396
Violence Against Women Act - Administration	16.588	09-WF-ADM-8826	1,037
Violence Against Women Act - Administration	16.588	10-WF-ADM-8826	15,253
Total Violence Against Women Act			231,703
<i>United States Department of Justice Bureau of Justice Assistance</i>			
Justice Assistance Grant			
Justice Assistance Grant Collaboration Project	16.738	07-DJ-BX-0225	20,656
Justice Assistance Grant Collaboration Project	16.738	08-DJ-BX-0156	11,085
Justice Assistance Grant Collaboration Project	16.738	10-DJ-BX-0169	477,106
Justice Assistance Grant Administration	16.738	10-JG-ADM-7575	4,412
Total CFDA # 16.738			513,259
ARRA Justice Assistance Grant Collaboration Project	16.804	09-SB-B9-1332	41,630
ARRA Justice Assistance Grant Administration	16.804	09-RA-ADM-7575	79,999
Total CFDA # 16.804			121,629
Total Justice Assistance Grant			634,888
TOTAL FEDERAL AWARDS EXPENDITURES			\$ 1,022,252

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS SCHEDULE

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011**

Note 1–Basis of presentation

The federal grant operations are included in the scope of the Office of Management and Budget’s (OMB) Circular A-133 audit (Single Audit). The Single Audit was performed in accordance with the provisions of the OMB *Compliance Supplement for Single Audits of States, Local Government, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

The accompanying schedule of expenditures of federal awards includes all federal grants to the Council which had activity during the year ended December 31, 2011. This schedule has been prepared on the cash basis of accounting. Grant revenues are recorded for financial reporting purposes when the Council has met the qualifications for the respective grants. Certain funds are passed on to subrecipients upon receipt.

Note 2–Subrecipient grants

The Council provided cash basis disbursements under federal awards to subrecipients as follows:

Program Title	Federal CFDA Number	Amount Provided To Subrecipient s
Juvenile Accountability Block Grant	16.523	\$ 78,888
Juvenile Justice Delinquency Prevention Block (Title II)	16.540	47,734
Violence Against Women Block Grant	16.588	208,593
American Recovery and Reinvestment Act (ARRA): Violence Against Women Block Grant	16.588	6,820
Justice Assistance Block Grant	16.738	508,847
American Recovery and Reinvestment Act (ARRA): Justice Assistance Block Grant	16.804	41,630
		<u>\$ 892,512</u>



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Criminal Justice Coordinating Council
Lucas County
One Government Center, Suite 1720
Toledo, Ohio 43604

To the Council:

We have audited the basic financial statements of the Criminal Justice Coordinating Council, Lucas County, Ohio (the Council), as of and for the year ended December 31, 2011, which collectively comprise the Council's basic financial statements and have issued our report thereon dated July 26, 2012, in which we noted the prior year comparative information has been derived from the 2010 audited financial statements and, in the report dated April 6, 2011, included an unqualified opinion on those financial statements. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Council's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Council's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Council's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Compliance and Other Matters

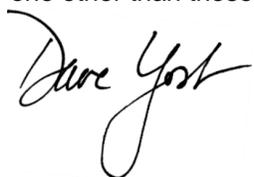
As part of reasonably assuring whether the Council's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

One Government Center, Suite 1420, Toledo, Ohio 43604-2246
Phone: 419-245-2811 or 800-443-9276 Fax: 419-245-2484

www.ohioauditor.gov

Criminal Justice Coordinating Council
Lucas County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of Management, the Finance Committee, Council, federal awarding agencies and pass-through entities, and others within the Council. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

July 26, 2012



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Criminal Justice Coordinating Council
Lucas County
One Government Center, Suite 1720
Toledo, Ohio 43604

To the Council:

Compliance

We have audited the compliance of the Criminal Justice Coordinating Council, Lucas County, Ohio (the Council), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Council's major federal programs for the year ended December 31, 2011. The *summary of auditor's results* section of the accompanying schedule of findings identifies the Council's major federal programs. The Council's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to opine on the Council's compliance based on our audit.

Our compliance audit followed auditing standards generally accepted in the United States of America; the standards applicable to financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Council's compliance with these requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Council's compliance with these requirements.

In our opinion, the Criminal Justice Coordinating Council complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

The Council's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Council's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Council's internal control over compliance.

Criminal Justice Coordinating Council
Lucas County
Independent Accountants' Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance in Accordance with OMB Circular A-133
Page 2

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We intend this report solely for the information and use of the Finance Committee, Management, Council, others within the Council, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

July 26, 2012

**CRIMINAL JUSTICE COORDINATING COUNCIL
LUCAS COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2011**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Justice Assistance Grant CFDA# 16.738, Justice Assistance Grant – ARRA CFDA # 16.804
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Dave Yost • Auditor of State

CRIMINAL JUSTICE COORDINATING COUNCIL

LUCAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 14, 2012**